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MINUTES AND OFFICIAL PROCEEDINGS

OF THE

STATE BOARD OF EQUALIZATION

OF THE

STATE OF WASHINGTON.

SESSION OF 1895.

OLYMPIA, WASH.:

O. C. WHITE, - - - STATE PRINTER.

1895.

PROCEEDINGS OF THE STATE BOARD OF EQUALIZATION.

OLYMPIA, Monday, September 9, 1895.

This being the time and place fixed by law for the convening of the State Board of Equalization of Taxes, the following named persons, designated by law as such Board, met at the office of the state auditor, viz.: L. R. Grimes, state auditor, *ex officio* chairman of the Board; J. H. Price, secretary of state, and W. T. Forrest, commissioner of public lands.

On motion, J. H. Price was elected secretary of the Board.

The rules for the government of the Board which were adopted September 10, 1894, for the session of 1894, were adopted for the ensuing session.

RULES GOVERNING THE STATE BOARD OF EQUALIZATION OF TAXES.

RULE 1. Sessions will be held daily, Sundays excepted, until final adjournment.

RULE 2. Hours: The Board will convene at 10 A. M., and continue in session until recess or adjournment for the day.

RULE 3. Order of Procedure:

1. Reading minutes of previous meeting and action thereon.
2. Unfinished business.
3. New business.
4. Miscellaneous.

RULE 4. Quorum: A majority of the members of the Board shall constitute a quorum for the transaction of business.

At 4 P. M. the Board adjourned until 10 A. M. to-morrow.

TUESDAY, September 10, 1895.

The Board met at 10 A. M. pursuant to adjournment, all its members being present.

Minutes of previous meeting read and approved.

Hon. W. R. Hoole appeared and addressed the Board respecting land values in Clallam county. He asked that the average value per acre be fixed at five dollars.

J. E. Vest, assessor of Lincoln county, entered an appearance, but owing to incomplete returns from several of the counties, deferred for the present the taking up of the matter of assessments.

At 4 P. M. the Board adjourned until to-morrow.

WEDNESDAY, September 11, 1895.

The Board met at 10 A. M., members all present.

The minutes of yesterday's meeting were read and approved.

The day was consumed with the correction of returns from several of the respective counties and the preparing of schedules.

At 4 P. M. the Board adjourned until to-morrow.

THURSDAY, September 12, 1895.

The Board met at 10 A. M. Members present, Messrs. L. R. Grimes and J. H. Price.

The minutes of yesterday's session were read and approved.

The day was devoted to the correction of returns and the preparation of a schedule.

At 4 P. M. the Board adjourned until to-morrow.

FRIDAY, September 13, 1895.

The Board met at 10 A. M.; present, Messrs. L. R. Grimes and J. H. Price.

Minutes of yesterday's session were read and approved.

J. E. Vest, assessor of Lincoln county, appeared before the Board, and discussed values in his county as compared with the figures returned from adjacent counties. He showed that his assessment for the current year disclosed a slight increase in values over that of 1894, and asked that the current assessment be not raised.

At 4 P. M. the Board, on motion, adjourned until 10 A. M. to-morrow.

SATURDAY, September 14, 1895.

The Board convened at the usual hour, with all its members present.

Minutes of previous session were read and approved.

The work of correcting returns and preparing schedules was proceeded with until 4 P. M., when, on motion, the Board adjourned until 10 A. M. Monday, the 16th inst.

MONDAY, September 16, 1895.

The Board met at 10 A. M., with all its members present.

The minutes of Saturday's session were read and approved.

Mr. G. S. Fernald, tax commissioner for the Northern Pacific Railway Company, appeared before the Board and presented figures to illustrate that the comparative figures for 1894 and 1895 show a decrease of values on real estate in all the counties of the state averaging 16 per cent. this year from the valuations of last year. The comparative figures for personal property covering the same period show a reduction of more than 9 per cent. in valuation, while the reductions in railroad property valuations are only 4 per cent. or a little more. He reasoned from this that a reduction of 10 per cent. for railroad property would be not inconsistent with relative valuations on other property. Mr. Fernald quoted the valuations in neighboring states to show the reasonableness of his request for a 10 per cent. reduction. He also requested that the branch lines of the Northern Pacific system be given a lower classification than the trunk lines.

Col. S. W. Scott, the representative of the Oregon Improvement Company, appeared and expressed thorough satisfaction with the valuations of his company's property in the several counties where it owns property.

Mr. Andrew Woods, counsel for the Great Northern Railway Company, reiterated for his company the request made by Mr. Fernald on behalf of the Northern Pacific. He thought the valuation on the coast line of the Great Northern very high — especially so in Skagit county.

Mr. Grimes, chairman of the Board, said:

"Of course, gentlemen, if it should prove to be a fact that railroad property in the past has been assessed at a valuation less than other

classes of property, your request for a 10 per cent. reduction now, if allowed, might reduce railroad property below its actual taxable value."

Mr. Spencer, of the Seattle, Lake Shore & Eastern Railway Company, had only to request that the Seattle, Lake Shore & Eastern Railway be given a low classification, in accord with the real character of the road.

Mr. A. S. Watt, tax agent of the Oregon Railway & Navigation Company, appeared and asked that a new classification be made, to cover such railroad property as a small branch in Skamania county, which he characterized as simply the remains of a railroad, practically valueless. He charged an unfair raise of valuation on his company's property in Whitman county, and asked that it be lowered.

Mr. Austin, attorney representing Snohomish county, appeared and explained how the valuation on the Seattle, Lake Shore & Eastern property in that county had been fixed, and maintained that it was not out of proportion with valuations placed upon contiguous property. A running talk between Mr. Austin and Mr. Spencer, relating to the valuation on logging trucks, followed.

Mr. Theodore Hoss, county commissioner of Lewis county, appeared and explained the lack of transportation facilities for the eastern portion of his county, which, he said, rendered the lands there of little real value. This explained why the assessment this year returned a valuation of about one million dollars less than the equalized valuations for last year. He asked that the aggregate valuation of the county be not raised, and that if a general reduction be made for the other counties, Lewis county be likewise lowered.

At 4 P. M. the Board adjourned until to-morrow.

TUESDAY, September 17, 1895.

The Board met at 10 A. M., with all members present.

There were also present, as representatives of Pierce county, Messrs. C. H. Holmes, chairman, W. L. Bartholomew and E. R. Rogers, commissioners; Alexander Parker, Tacoma city councilman; F. J. Hant, county assessor; B. W. Coiner, prosecuting attorney; Robert Wingate, representing Tacoma chamber of commerce; and I. W. Anderson, manager of the Tacoma Land Company.

The minutes of Monday's session were read and approved.

In receiving the Pierce county delegation, Chairman Grimes of the Board said that before proceeding he desired to make a short statement. It had been said by the public press of the county, he said, that last year's assessment had been unjust to Pierce county, and that the fault lay with the State Board. He desired to say that if any injustice was done, it was not the fault of the state board, and that if Pierce county had paid more than her proportion of the state tax, it was because of an error made by her own officers. The board would certainly endeavor to give Pierce county a fair rating, like every other county in the state.

Mr. Coiner responded by saying that those present understood that the error referred to was one made last year in the Pierce county assessor's office, whereby 474,000 acres of land was added up as 774,000 acres.

Col. Coiner addressed the Board as spokesman for the delegation. He expressed satisfaction with the local valuations as to city and town lots and improvements thereon. As to land assessments, he said, and valuation of improvements thereon, "we have compared our valuations with those of other counties, and we feel fully satisfied that our classification is too high." He argued that improvements on lands near a large town cost no more than near a small one, and that the improvements on lands in Pierce county are no more valuable than those on the lands of Clarke, Cowlitz, Snohomish, Skagit, Whatcom, Lewis and other counties. He claimed that Pierce ought to be classified with these counties in the matter of improvements. As to lands, he urged that in the counties above named, the lands are of a quality suitable for cultivation when cleared, while Pierce has a large area of gravel prairie that is practically valueless, which he followed up with a list of per cents of improved lands in the several counties, showing Pierce to be among the lowest of them. He reasoned that if the Pierce county lands were valuable, they, too, would be cultivated. He said: "We ask a re-classification, and that we be put at least on a par with the other counties I have named."

Continuing, he referred, at the request of the Board, to the comparative valuations of lands east and west of the mountains, showing average valuations of the past to be more than twice as high west of the mountains as on the east side. He also called attention to the difference in valuation of horses—\$52.50 in Pierce and

King, as against \$30 in other western counties, and \$15 in counties east of the mountains. He applied like argument to the valuation of cattle in the several portions of the state.

Chairman Holmes, Commissioner Rogers, Councilman Parker, Robert Wingate, Mr. Anderson and others of the delegation addressed the Board briefly in indorsement of Mr. Coiner's remarks, Mr. Anderson especially urging a reduction of the valuation of hop land improvements, since the price of hops has fallen to the cost, or less than cost, of production.

Thurston county was represented before the Board by Mr. Geo. B. Lane, County Auditor Hopkins and Col. N. H. Owings. Mr. Lane argued that ever since statehood, city and town property in Thurston county has been assessed far in excess of like property in other counties.

Mr. Hopkins produced comparative figures to show that farm lands and cattle and horses are assessed higher in Thurston county than in other counties of like class.

Col. Owings combatted what he termed the erroneous impression existing among county assessors and commissioners that they must raise sufficient revenue to meet the fixed charges of the various departments of the commonwealth. They should not consider the question of revenue, he said. The constitution provides in express terms that all property shall be assessed at its money value, and the revenue law thereunder is of like import; hence no assessor or supervising board can raise the assessment above the actual money value without violating his or their oath of office. He said that Thurston county property had been assessed at more than its money value, and asked that it be reduced.

At 4 P. M. the Board adjourned till 10 A. M. to-morrow.

WEDNESDAY, September 18, 1895.

Board met pursuant to adjournment, all members being present. The minutes of yesterday's session were read and approved.

Mr. J. L. Thomas, county assessor of Whatcom county, appeared and addressed the Board on behalf of his county. He thought Whatcom, Skagit and Snohomish counties to be more truly similar in general character, market facilities, timber and agricultural lands than any other three counties of the state, and on compari-

son with valuations elsewhere, believed that these three counties should not only be classified together, but that a valuation of \$8.50 to \$9 would be fair as to their lands. He believed that city and town property valuations for Whatcom county should be reduced, as he had found that they are higher than on like property elsewhere in the state.

Spokane county was represented by Col. J. W. Feighan, prosecuting attorney; Mr. W. H. Tyler, county auditor; and Messrs. A. L. Thorp, F. A. Fender and Henry Treede, county commissioners; and Mr. H. J. Cook, county assessor.

Mr. Tyler addressed the Board, saying that no definite reduction from the figures returned was asked, but that the object of this visit was to try to familiarize the Board with existing conditions in Spokane county, to avoid a raise such as was made last year. To this end he asked a re-classification. Spokane county lands, he said, were assessed higher than those of Stevens, Lincoln or Whitman, while each of these is a better agricultural county than Spokane, which has very little agricultural land. Mr. Tyler said he was not speaking for the railroads, but that the placing of the Spokane & Northern road in any class higher than the fourth was unjust, as the road is only a local one having no connection with any other road. It is, he said, of poor quality and with meagre earning capacity. He thought Spokane horses and cattle should be classified with those of Lincoln and Stevens counties.

Col. Feighan, in addressing the Board, said Spokane county's agricultural area was very limited, nearly all its tillable land being now in cultivation. A large portion, he said, is suitable only for fruit, and all her orchards are young. Spokane is not a horse county, he said, most of the horses being native Cayuses and not worth an average of \$5 per head. Her cattle, too, are inferior in grade. He thought taxation should be based on the ability of people to pay, and reasoned that the valuations are too high in Spokane county by two or three million dollars.

Mr. Cook, county assessor, believed the valuation about right, because it was made very carefully by competent men; but if at fault in any respect, it was too high.

On motion, the Board adjourned at 4 P. M. until to-morrow.

THURSDAY, September 19, 1895.

The Board met at 10 A. M. pursuant to adjournment, all members present.

The minutes of last previous session were read and approved.

Representatives from King county, viz., Messrs. F. O. Nickerson and W. H. Heaton, county commissioners; Mr. D. R. Abraham, county assessor, and Mr. Nathan Beman, county auditor, appeared.

Mr. Abraham, as first speaker, gave it as his opinion that the King county assessment was made on a correct basis of value, but he believed it high in comparison with the returns from other counties.

Mr. Heaton, following, called attention to a radical difference in assessments returned from the several localities. He spoke of the great cost of improving the timbered lands of this section. Yet he said that while King county has but one-sixtieth of the state's area, or about one-thirtieth of the improved area, if the assessment stands as to-day she must pay one-fifth of the tax. He did not think she should pay so large a proportion, nor that Pierce should pay one-sixth. One-eighth he thought would be enough for King county to pay. He deprecated the higher assessment of horses last year west of the mountains, avowing the horses east of the Cascades to be of better quality.

Mr. Nickerson made comparison of average values as returned by counties to show the inequalities thereof, and said that according to the returns Pierce and King must pay nearly one-third of the taxes. He said it did not cost so much to prepare land for cultivation in Eastern as in Western Washington, and that the former's valuations were too low and the latter's too high. King county's assessment had not been made for purposes of escaping taxation, but to be fair with the Board and with herself.

At 4 P. M. the Board adjourned until to-morrow.

FRIDAY, September 20, 1895.

The Board met at 10 A. M. pursuant to adjournment. Members all present.

The minutes of Thursday's session were read and approved.

The day was devoted to classifications and equalization, and at 4 P. M., on motion, the Board adjourned until to-morrow.

SATURDAY, September 21, 1895.

The Board met at 10 A. M. pursuant to adjournment, all members being present.

The minutes of Friday's session were read and approved.

The classification and equalization of personal property was continued and completed.

At 4 P. M. the Board, on motion, adjourned until Monday, the 23d inst.

MONDAY, September 23, 1895.

The Board met at 10 A. M., all members being present.

Minutes of Saturday's session were read and approved.

Devoted the day to classifications and equalization.

At 4 P. M. the Board adjourned until to-morrow.

TUESDAY, September 24, 1895.

The Board met at 10 A. M. pursuant to adjournment. Members present, Messrs. L. R. Grimes and W. T. Forrest.

The minutes of Monday's session were read and approved.

Jefferson county was represented at this session by Hon. W. A. Halteman, Mr. Jno. A. Shehan, deputy assessor, and Mr. Geo. E. Starrett, county commissioner.

Mr. Halteman addressed the Board, on behalf of the delegation, in the interests of a reduction in the valuation of city and town property in Jefferson county.

At 4 P. M. the Board, on motion, adjourned until to-morrow.

WEDNESDAY, September 25, 1895.

The Board met at 10 A. M. pursuant to adjournment. Members present, Messrs. L. R. Grimes and W. T. Forrest.

The minutes of Tuesday's session were read and approved.

The work of classification of real estate engaged the attention of the Board for the day, and at 4 P. M. the Board, on motion, adjourned until to-morrow.

THURSDAY, September 26, 1895.

The Board met at the usual hour, the members present being Messrs. L. R. Grimes and W. T. Forrest.

The minutes of Wednesday's session were read and approved.

The work of classification of real estate again engaged the attention of the Board for the day, and at 4 P. M. the Board, on motion, adjourned until 10 A. M. to-morrow.

FRIDAY, September 27, 1895.

The Board met at 10 A. M. with all members present.

Minutes of Thursday's session were read and approved.

Hon. F. G. Deckebach, Hon. L. B. Nims, Hon. S. M. Heath, and Messrs. Eugene France, Jos. Smith and Ben. F. Johnson came before the Board as a delegation from Chehalis county. Messrs. Deckebach, Nims, France and Heath addressed the Board concerning classification and valuations of Chehalis county.

Mr. Deckebach said that himself and Mr. Nims appeared as taxpayers, not in behalf of county officers. He objected to the classification of Chehalis with Jefferson and Clallam counties, because he believed such classification too high. Chehalis county, he said, had been assessed too high in the effort of the assessor to make the assessment meet the revenue. He said the value of land is what you can go into the open market and buy it for. He thought the valuation of Mason county not lower than that of Chehalis.

Mr. Nims, in protesting against the high assessment of his county, asked why not carry the raise still further, and classify Chehalis with Walla Walla? He argued that nine-tenths of Chehalis county is handicapped by a forty-cent freight rate to market, which tends strongly to the depreciation of her values.

Mr. Heath thought that Whatcom, Snohomish, Skagit and Island should be classified together; that Jefferson and Clallam should be given a lower classification by themselves, and that virtually all of southwestern Washington, including Chehalis county, might be fairly classified together under a lower valuation than that of the northwest counties. He submits that the returns show that Chehalis, Lewis, Wahkiakum, Pacific, Thurston and others show the assessments to have been made very nearly together, and he thought the assessors should be given credit for honesty and the

assessments equalized as they are. He said Chehalis county lands could not be worth more than \$4.98 per acre so long as she has railroad or government lands. The high assessment made by the assessor, he said, to meet the revenue, is not approved by the people.

Mr. France thought Chehalis and Mason counties should be classified together. He had sold a piece of property near Ocosta for less than the assessed valuation upon it, and the people thought it a good sale. He is offering at \$4.00 per acre tracts of timber upon which the assessed valuation is \$4.50 to \$6.00, hence the valuation must be too high. He believed more revenue would be derived from the assessment if the valuation is left as returned than if it be raised.

At 4 P. M. the Board, on motion, adjourned until to-morrow.

SATURDAY, September 28, 1895.

The Board met at 10 A. M. pursuant to adjournment, all members present.

Minutes of Friday's session were read and approved.

The day was devoted to the preparation of schedules.

At 4 P. M. the Board, on motion, adjourned until Monday, September 30th.

MONDAY, September 30, 1895.

The Board met at the usual hour, all members being present.

The minutes of Saturday's session were read and approved.

The day was again devoted to the preparation of schedules.

At 4 P. M. the Board adjourned until 10 A. M. to-morrow.

TUESDAY, October 1, 1895.

The Board met at 10 A. M. pursuant to adjournment, with all members present.

The minutes of Monday's session were read and approved.

For the purpose of equalizing land values, the following classification with reference to counties was made, to wit:

<i>Class.</i>	<i>County.</i>	<i>Average valuation.</i>
1.....	King.....	\$10 00
2.....	Pierce.....	11 11
3.....	Clark.....	9 66
	Island.....	7 35
	San Juan.....	
4.....	Skagit.....	
	Snohomish.....	
	Whatcom.....	
	Chehalis.....	5 55
	Cowlitz.....	
	Kitsap.....	
	Lewis.....	
	Pacific.....	
5.....	Thurston.....	5 10
	Clallam.....	
	Jefferson.....	
	Mason.....	
	Skamania.....	
	Wahkiakum.....	4 06
	Columbia.....	
6.....	Walla Walla.....	
	Whitman.....	
7.....	Spokane.....	
	Garfield.....	2 43
	Kittitas.....	
8.....	Lincoln.....	
	Stevens.....	
	Yakima.....	
	Asotin.....	1 50
	Douglas.....	
9.....	Adams.....	
	Okanogan.....	
	Klickitat.....	
10.....	Franklin.....	80

By reason of a large discrepancy in the values of improvements on acreage in the several counties of the state as equalized by the county boards, it was deemed advisable to make the following classification with reference to counties for the purposes of equalization of values:

<i>Counties.</i>	<i>Class.</i>	<i>Average value per acre as equalized by state board.</i>
King.....	1	\$15 00
Pierce.....		
Clarke.....		
Chehalis.....		
Cowlitz.....		
Mason.....	2	10 00
Pacific.....		
Skagit.....		
Snohomish.....		
Whatcom.....		
Thurston.....		
Island.....		
Jefferson.....		
Lewis.....		
San Juan.....		
Kitsap.....		

EQUALIZATION OF VALUES—CONTINUED.

<i>Counties.</i>	<i>Class.</i>	<i>Average value per acre as equalized by state board.</i>
Callam.....	3	\$6 00
Skamania.....		
Wahkiakum.....		
Kittitas.....		
Yakima.....	4	3 00
Whitman.....		
Walla Walla.....		
Columbia.....		
Spokane.....	5	2 00
Franklin.....		
Adams.....		
Asotin.....		
Garfield.....		
Okanogan.....		
Douglas.....		
Klickitat.....		
Lincoln.....		
Stevens.....		

For the purpose of equalizing the valuation of horses, mules and asses, the same were classified with reference to counties as follows, to wit:

Class 1—Chehalis, Clallam, Clarke, Cowlitz, Island, Jefferson, King, Kitsap, Lewis, Mason, Pacific, Pierce, San Juan, Skagit, Skamania, Snohomish, Thurston, Wahkiakum, Whatcom.

Class 2—Columbia, Kittitas, Klickitat, Spokane, Stevens, Walla Walla, Whitman, Yakima.

Class 3—Adams, Asotin, Douglas, Franklin, Garfield, Lincoln and Okanogan.

The values of horses, mules and asses were then equalized as follows:

Class 1—\$28.90 per head.

Class 2—\$15.16 per head.

Class 3—\$12.73 per head.

The following classification with reference to counties was made for the purpose of equalizing the values of cattle:

Class 1—Chehalis, Clallam, Clarke, Cowlitz, Island, Jefferson, King, Kitsap, Lewis, Mason, Pacific, Pierce, San Juan, Skagit, Skamania, Snohomish, Thurston, Wahkiakum and Whatcom counties.

Class 2—Adams, Asotin, Columbia, Douglas, Franklin, Garfield, Kittitas, Lincoln, Okanogan, Spokane, Stevens, Walla Walla, Whitman and Yakima counties.

The valuations then placed upon the two classifications thus established were as follows:

Class 1—\$14.12 per head.

Class 2—\$11.35 per head.

The Board being of the opinion that the values of sheep and hogs per head should be uniform throughout the state, it was ordered that the values of such property be equalized to ninety-one cents per head for sheep, and two dollars and five cents per head for hogs.

On motion, the following resolutions were adopted:

Resolved, That all railroad lines in the State of Washington be and the same are hereby classified by this Board for the purpose of equalization as follows:

First: All transcontinental trunk lines passing through the state shall constitute the first class.

Second: All standard gauge lines owned, operated, leased or controlled in whole or in part, by any transcontinental system, the main trunk lines of which are situated within or without the limits of this state, and all standard gauge lines and their branches, not part of any transcontinental system, but connecting with a transcontinental system, shall constitute the second class.

Third: All narrow gauge lines and their branches connecting with a transcontinental system, and all standard gauge lines not included nor comprised in classifications one (1) and (2), in actual operation for freight and passenger traffic, shall constitute the third class.

Fourth: All narrow gauge lines and all standard gauge lines not included nor comprised in classifications one (1), two (2) or three (3), shall constitute the fourth class.

Fifth: All railroad grades or rights-of-way upon which ties have not been laid shall constitute the fifth class.

Sixth: All side tracks shall constitute the sixth class.

On motion, the following resolutions were adopted:

Resolved, That all railroads within the state shall be and the same are hereby equalized at the following rates per mile:

Railroads of the first class are equalized at the rate of \$4,825 per mile.

Railroads of the second class are equalized at the rate of \$4,444 per mile.

Railroads of the third class are equalized at the rate of \$2,618 per mile.

Railroads of the fourth class are equalized at the rate of \$2,138 per mile.

Railroads of the fifth class are equalized at the rate of \$541 per mile.

Railroads of the sixth class are equalized at a rate in each case equal to 40 per cent. of the valuation per mile of the main line to which such side track belongs. On this basis side tracks are equalized as follows:

Those attached or belonging to railroads of the first class, \$1,930 per mile; of the second class, \$1,777 per mile; of the third class, \$1,045 per mile; of the fourth class, \$855 per mile; and of the fifth class, \$22 per mile.

On motion, the increase and decrease on personal property, as indicated in list marked schedule "A" of this report, were approved and fixed.

On motion, the increase and decrease on real property, as indicated in list marked schedule "B" of this report were approved and fixed.

On motion, the rates of increase and decrease on railroad tracks, as indicated in list marked schedule "C" of this report were approved and fixed.

The state auditor notified the Board that pursuant to the provisions of section 4 of chapter II, Session Laws of 1889-1890, he had fixed the rate of tax levy for interest on and the ultimate redemption of the state bonds at one-fifth ($\frac{1}{5}$) of one mill on a dollar of the taxable property of the state.

The tax for military purposes has been fixed at one-fifth ($\frac{1}{5}$) of one mill.

On motion, the state tax for general state purposes amounting to \$612,570, and for state school purposes amounting to \$646,600, was levied and apportioned among the several counties as indicated by the schedule "D" of this report, as follows, to wit:

County.	Total amount of state tax to be paid by each county.....	Total amount of state school tax to be paid by each county.....
Adams.....	\$5,856 00	\$5,181 00
Asotin.....	1,196 00	1,262 00
Chehalis.....	16,886 00	17,824 00
Clallam.....	6,077 00	6,415 00
Clarke.....	13,346 00	14,038 00
Columbia.....	9,821 00	10,337 00
Cowlitz.....	8,937 00	9,431 00
Douglas.....	6,961 00	7,348 00
Franklin.....	3,039 00	3,261 00
Garfield.....	4,013 00	4,236 00
Island.....	3,682 00	3,856 00
Jefferson.....	8,167 00	8,619 00
King.....	126,782 00	133,825 00
Kitsap.....	5,071 00	5,333 00
Kittitas.....	12,163 00	12,844 00
Klickitat.....	4,334 00	4,575 00
Lewis.....	13,760 00	14,524 00
Lincoln.....	15,714 00	16,557 00
Mason.....	6,533 00	6,896 00
Okanogan.....	1,986 00	2,096 00
Pacific.....	7,907 00	8,346 00
Pierce.....	97,493 00	102,915 00
San Juan.....	2,495 00	2,634 00
Skagit.....	14,504 00	15,310 00
Skamania.....	970 00	1,024 00
Snohomish.....	25,411 00	26,823 00
Spokane.....	63,008 00	65,503 00
Stevens.....	5,726 00	6,044 00
Thurston.....	16,160 00	17,038 00
Wahkiakum.....	2,112 00	2,229 00
Walla Walla.....	24,865 00	26,246 00
Whatcom.....	27,559 00	29,090 00
Whitman.....	56,864 00	58,912 00
Yakima.....	13,112 00	13,840 00
Totals.....	\$612,570 00	\$646,600 00

On motion, the minutes of this day's proceedings were read and approved.

On motion, the Board adjourned *sine die*.

L. R. GRIMES,
State Auditor and ex officio Chairman of the Board.

J. H. PRICE,
Secretary of State and Secretary of the Board.

W. T. FORREST,
Commissioner of Public Lands and member of the Board.

SCHEDULE "A"—ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY IN

COUNTIES.	1. 3. HORSES, MULES AND ASSES.					2. CATTLE.					4. SHEEP.					5. HOGS.					6. WAGONS AND CARRIAGES.			7. DRIVING MATERIAL.	
	As equalized by county board.			As equalized by state board.		As equalized by county board.			As equalized by state board.		As equalized by county board.			As equalized by state board.		As equalized by county board.			As equalized by state board.		As equalized by county board.			As equalized by state board.	
	No.	Value.	Average value.	Average value.	Value.	No.	Value.	Average value.	Average value.	Value.	No.	Value.	Average value.	Average value.	Value.	No.	Value.	Average value.	Average value.	Value.	No.	Value.	Average value.	No.	Value.
1 Adams.....	7,787	\$102,855	\$13 21	\$12 73	\$99,129	8,205	\$89,654	\$10 93	\$11 35	\$93,127	15,700	\$11,775	\$0 75	\$0 91	\$14,287	1,814	\$3,546	\$1 95	\$2 05	\$3,719	671	\$15,574	\$23 11	223	
2 Asotin.....	5,068	60,903	12 01	12 73	64,516	5,651	62,870	11 12	11 35	64,139	3,201	3,273	1 02	91	2,913	3,261	6,434	1 97	2 05	6,695	340	8,055	23 69	110	
3 Chehalis.....	1,560	38,135	24 44	23 90	45,034	5,765	84,933	14 74	14 12	81,402	1,468	1,815	1 23	91	1,333	2,209	5,617	2 54	2 05	4,523	633	15,510	24 33	733	
4 Clallam.....	523	14,614	27 94	23 90	15,115	1,459	21,778	14 63	14 12	21,025	785	1,182	1 50	91	714	790	1,313	1 66	2 05	1,620	152	3,499	23 02	78	
5 Clarke.....	3,183	91,133	28 63	23 90	91,939	8,009	93,747	11 70	14 12	113,087	1,370	1,327	97	91	1,247	3,324	6,637	2 00	2 05	6,814	1,352	27,091	20 04	649	
6 Columbia.....	6,717	95,012	14 14	15 16	101,830	5,153	57,499	11 15	11 35	53,487	8,079	6,107	75	91	7,352	6,239	10,791	1 72	2 05	12,851	1,933	18,776	9 39	337	
7 Cowlitz.....	1,739	47,120	27 03	23 90	50,257	5,331	65,170	12 22	14 12	75,274	879	903	1 03	91	800	2,619	3,436	2 12	2 05	5,369	503	10,776	21 42	557	
8 Douglas.....	10,632	159,231	14 62	12 73	133,655	11,288	125,237	11 10	11 35	123,119	6,605	6,605	1 00	91	6,011	2,793	6,419	2 30	2 05	5,733	693	16,330	24 46	239	
9 Franklin.....	4,922	19,683	4 00	12 73	62,657	850	9,773	11 50	11 35	9,648	12,200	10,146	83	91	11,102	81	192	2 37	2 05	163	74	1,454	19 62	33	
10 Garfield.....	6,511	89,033	13 68	12 73	82,855	6,350	53,235	8 88	11 35	71,846	9,935	7,489	75	91	9,033	4,253	8,183	1 92	2 05	8,729	619	13,747	22 20	102	
11 Island.....	463	18,555	40 03	23 90	13,331	848	13,663	16 01	14 12	11,974	833	935	1 18	91	761	476	1,352	2 34	2 05	976	171	4,240	24 79	57	
12 Jefferson.....	242	6,315	26 09	23 90	6,994	1,044	17,410	16 67	14 12	14,741	20	80	4 00	91	18	180	515	2 36	2 05	339	70	2,055	29 75	7	
13 King.....	3,714	106,795	28 76	23 90	107,335	7,932	133,846	16 77	14 12	112,706	1,574	3,318	2 11	91	1,432	2,271	7,493	3 30	2 05	4,653	1,899	55,537	29 24	1,103	
14 Kitsap.....	141	3,303	23 46	23 90	4,075	495	5,602	11 31	14 12	6,939	76	63	89	91	69	200	843	4 21	2 05	410	79	1,251	15 33	43	
15 Kittitas.....	5,447	92,326	16 95	15 16	82,577	8,580	105,041	12 24	11 35	97,333	33,123	25,001	75	91	30,142	4,323	9,143	2 11	2 05	8,332	991	23,244	23 52	304	
16 Klickitat.....	9,332	132,003	14 12	15 16	142,333	7,992	106,784	13 36	11 35	90,709	82,444	82,444	1 00	91	75,024	9,810	17,768	1 31	2 05	20,110	1,282	23,992	22 61	497	
17 Lewis.....	1,330	43,233	31 75	23 90	39,304	4,439	52,738	11 38	14 12	62,679	876	1,418	1 61	91	797	3,171	5,483	1 72	2 05	6,501	499	10,507	21 05	247	
18 Lincoln.....	18,031	246,150	13 65	12 73	229,535	14,700	147,376	10 02	11 35	166,845	8,535	6,480	76	91	7,767	6,324	15,457	2 44	2 05	12,964	1,933	49,565	25 09	530	
19 Mason.....	575	22,506	39 00	23 90	16,618	1,577	24,803	15 72	14 12	22,267	241	410	1 70	91	219	392	911	3 00	2 05	619	157	3,513	22 30	167	
20 Okanogan.....	4,621	53,613	12 63	12 73	53,825	6,732	85,278	12 07	11 35	76,403	1,290	1,015	79	91	1,174	669	1,643	2 45	2 05	1,371	539	13,335	24 35	221	
21 Pacific.....	406	8,490	20 91	23 90	11,733	2,359	23,400	11 05	14 12	33,753	472	483	1 02	91	429	250	579	2 31	2 05	513	157	3,330	21 49	164	
22 Pierce.....	3,836	109,722	28 23	23 90	112,305	6,646	111,322	16 75	14 12	93,842	2,122	3,304	1 55	91	1,931	2,872	8,241	2 33	2 05	5,883	2,244	59,449	23 49	2,633	
23 San Juan.....	654	21,530	32 99	23 90	18,901	1,121	14,535	13 01	14 12	15,820	4,354	4,354	1 00	91	3,932	573	1,769	3 03	2 05	1,175	239	4,331	18 07	243	
24 Skagit.....	2,862	93,117	32 54	23 90	82,712	5,512	81,019	14 73	14 12	77,829	1,093	1,804	1 64	91	999	1,340	3,414	2 55	2 05	2,747	1,019	21,503	21 10	655	
25 Skamania.....	232	5,433	23 41	23 90	6,705	955	11,816	12 37	14 12	13,455	39	58	1 50	61	35	232	496	2 13	2 05	476	93	1,553	16 17	65	
26 Snohomish.....	2,163	67,315	31 12	23 90	62,511	5,761	83,955	15 44	14 12	81,345	2,564	3,878	1 51	91	2,333	1,498	2,547	1 70	2 05	3,071	850	16,710	19 05	1,071	
27 Spokane.....	12,910	220,576	17 34	15 16	195,352	12,793	181,057	14 14	11 35	145,257	497	510	1 02	91	452	8,923	18,843	2 10	2 05	18,292	3,792	90,503	23 33	2,171	
28 Stevens.....	5,132	81,750	15 93	15 16	77,801	7,631	86,102	11 23	11 35	86,612	459	563	1 23	91	418	2,579	4,672	1 31	2 05	5,237	1,123	24,337	21 69	531	
29 Thurston.....	1,923	53,501	27 32	23 90	55,575	5,639	73,414	13 02	14 12	79,623	932	1,449	1 55	91	848	1,152	2,851	2 46	2 05	2,532	883	21,501	24 45	633	
30 Wahkiakum.....	303	7,533	24 71	23 90	8,315	2,148	23,313	11 10	14 12	30,330	335	335	1 00	91	305	713	1,453	2 04	2 05	1,432	99	1,331	18 07	101	
31 Walla Walla.....	6,379	131,301	20 66	15 16	96,706	4,740	53,526	11 29	11 35	53,799	36,570	27,328	75	91	33,279	6,335	13,043	2 05	2 05	13,043	1,163	27,977	23 05	322	
32 Whatcom.....	1,971	47,905	24 31	23 90	56,962	4,851	71,754	14 79	14 12	63,496	3,385	4,613	1 36	91	3,030	1,606	3,131	1 35	2 05	3,392	835	17,025	19 21	733	
33 Whitman.....	20,960	236,314	13 66	15 16	317,754	14,591	146,931	10 07	11 35	165,603	39,596	29,547	75	91	35,350	15,127	23,321	1 74	2 05	31,010	2,495	59,037	23 07	710	
34 Yakima.....	8,947	100,207	11 20	15 16	155,637	7,937	80,810	10 18	11 35	90,035	79,776	79,776	1 00	91	72,596	2,839	7,493	2 64	2 05	5,820	1,371	31,335	23 29	543	
Totals.....	161,627	\$2,693,474			\$2,693,113	195,179	\$2,411,151			\$2,414,723	361,236	\$29,843			\$323,763	101,213	\$203,077			\$297,493	31,132	\$710,153		16,577	

Y IN THE STATE OF WASHINGTON, as Returned by the County Boards and Equalized by the State Board, 1895.

No.	7.			8.			9, 10.			11.	12.	13, 14.	15.	16.	17.	18, 19.	20, 21.	22.	23, 24, 26.	25.	27.	28.	29.	30.	31.	32, 33.	34.	35.	All other articles of personal property.....	Aggregate value of personal property as equalized by county board.....	Aggregate value of exemptions under sections 5 of law.....	Aggregate value of taxable personal property as equalized by county board.....	Aggregate value of taxable personal property as equalized by county board.....			
	No.	Value.	Average value.	No.	Value.	Average value.	No.	Value.	Average value.	Household and office furniture.....	Agricultural tools and machinery.....	Gold and silver plate, diamonds, jewelry and fire-arms.....	Franchises, annuities, royalties and patent rights.....	Steamboats, sailing vessels, wharves, barge, etc.....	Goods and merchandise, lumber, wool, etc.....	Manufactures, machinery, tools, manufactured articles, etc.....	Monies of banks, brokers, stock jobbers, etc.....	Monies other than banks, broken, etc.....	Bonds and stocks, shares of banks, gas, wharf, capital stock of insurance, etc.....	Notes, accounts, warrants and other credits.....	Stock and furniture of eating houses, hotels, saloons, etc.....	Farm products.....	Elevators, warehouses, etc., on land owned by railroad companies not owning buildings.....	Improvement on lands held under the laws of the United States.....	Shares of insurance stock, etc., incorporated under the laws of this state.....	Gas or water mains or pipes.....	Telephone, telegraphic lines.....	Cable, horse, motor and electric railways.....								
11	233	\$2,524	\$9 60	447	\$1,588	\$4 18	58	\$3,240	\$55 83	\$18,232	\$34,905	\$972	330	.....	\$29,505	\$4,620	.....	\$2,652	\$17,685	\$52,855	\$650	\$5,785	.....	\$5,348	.....	\$8,100	\$6,749	.....	\$39,755	\$8,139	\$327,212	\$160,750	\$333,453	\$333,635	1	
12	116	712	6 22	78	538	7 28	35	1,325	33 80	7,105	5,299	35	.....	\$800	8,485	1,550	.....	6,770	325	6,270	150	1,465	.....	6,649	.....	225	.....	.....	4,342	183,631	\$3,205	165,423	110,100	110,100	2	
13	735	7,023	9 29	1,194	9,919	8 30	292	17,325	59 33	91,838	10,593	4,516	.....	12,203	169,239	150,329	.....	27,163	7,780	134,567	7,830	2,639	.....	890	33,340	\$75,685	7,450	7,996	.....	42,669	23,742	993,643	\$22,770	670,873	672,693	3
14	78	800	10 23	113	674	5 96	43	2,055	48 49	9,111	3,590	453	.....	22,215	15,130	15,475	60	.....	11,462	2,303	1,600	.....	.....	.....	.....	.....	.....	4,475	184,493	45,000	183,493	183,035	183,035	4		
15	649	8,401	12 94	307	3,574	11 64	325	12,634	39 79	64,206	17,942	1,900	2,000	19,525	71,795	60,478	900	5,750	1,400	152,309	4,699	999	125	10,845	80,492	20,045	2,245	\$4,000	.....	22,542	789,074	239,905	519,109	583,420	583,420	5
16	337	3,003	11 53	340	2,670	7 85	162	6,582	37 81	35,772	35,102	753	.....	1,000	83,180	33,576	90,775	5,610	500	105,477	5,000	26,591	53,941	22,625	150	.....	11,015	.....	30,750	16,119	761,655	116,845	645,220	633,431	633,431	6
17	557	7,379	13 28	623	4,678	7 50	183	9,660	52 78	41,628	11,121	1,901	.....	3,497	59,147	32,470	28,115	8,403	1,285	79,672	1,300	1,652	2,215	27,427	13,428	.....	9,572	.....	30,856	11,412	514,433	152,109	362,324	347,039	347,039	7
18	233	2,570	10 16	28	645	23 03	62	2,475	39 91	28,727	27,200	.....	.....	2,000	37,960	10,590	33,630	2,366	.....	15,682	700	4,715	655	30,875	.....	.....	12,577	.....	61,194	24,840	614,133	102,723	421,407	422,333	422,333	8
19	33	443	13 25	81	843	10 40	15	630	42 00	4,976	2,009	972	.....	7,390	8,450	8,800	.....	775	.....	840	1,300	.....	802	2,035	.....	100	5,720	.....	79,189	4,437	171,034	19,800	151,234	153,628	153,628	9
20	102	1,441	14 12	44	593	13 54	85	3,785	44 52	20,525	22,732	551	.....	.....	35,785	2,730	100	9,169	.....	14,479	890	20,111	7,265	6,534	38,515	.....	3,870	.....	12,689	8,347	384,797	118,728	271,069	282,830	282,830	10
21	57	535	9 91	63	348	5 52	33	2,280	63 33	6,080	5,815	10	.....	94,100	11,935	15,230	.....	100	1,250	14,193	275	740	.....	450	.....	100	175	.....	1,975	194,436	22,800	171,636	164,233	164,233	11	
22	7	145	20 71	4	145	35 25	36	4,020	111 66	17,000	650	25	.....	94,765	64,327	74,450	59,078	210	4,800	150	4,700	.....	3,100	1,875	.....	12,000	1,800	6,355	7,755	388,635	23,655	357,010	354,812	354,812	12	
23	1,105	12,241	11 45	278	4,588	16 51	939	30,810	81 80	535,993	55,069	57,747	10,250	89,100	1,419,615	500,545	57,770	48,115	1,073,925	70,685	71,035	14,048	2,450	150,425	140	44,100	105,154	285,600	303,720	127,190	5,483,433	630,333	4,853,100	4,800,777	4,800,777	13
24	46	414	9 00	176	1,133	6 45	25	1,610	64 40	8,538	710	913	.....	122,848	54,865	177,716	5,700	2,750	4,014	5,101	1,275	.....	500	.....	.....	1,700	.....	2,500	6,140	400,522	15,040	393,573	393,573	393,573	14	
25	304	4,675	11 53	542	5,905	10 53	160	10,005	62 53	69,100	39,406	3,990	.....	180	147,644	81,530	500	6,094	5,259	52,506	12,200	13,449	10,985	37,660	18,865	15,037	10,430	.....	148,933	23,675	974,833	153,000	818,523	813,050	813,050	15
26	407	4,687	10 78	493	2,557	5 12	173	5,193	30 00	39,067	32,947	1,354	.....	3,240	34,484	20,285	29,500	6,230	.....	57,452	.....	5,561	450	53,810	.....	2,600	350	.....	23,881	691,943	252,215	439,728	423,030	423,030	16	
27	217	2,112	9 73	192	1,231	6 41	133	6,113	45 97	22,053	9,537	370	.....	.....	55,932	60,833	300	9,021	15,630	41,913	5,915	2,475	.....	18,198	26,395	15,200	14,050	.....	44,443	6,220	502,345	110,700	391,645	393,094	393,094	17
28	520	6,370	11 37	239	2,588	10 82	212	11,635	54 88	84,625	103,450	525	.....	.....	186,975	23,710	121,140	2,180	10,535	31,375	5,105	13,140	45,455	63,335	400	.....	7,260	.....	72,005	23,803	1,235,731	395,071	890,660	892,038	892,038	18
29	157	1,880	10 00	44	450	10 00	59	3,575	60 00	22,275	3,538	356	.....	6,153	22,535	15,385	240	1,990	1,932	3,631	3,325	453	.....	3,475	4,787	3	2,550	.....	22,480	8,345	181,312	59,292	122,020	118,103	118,103	19
30	221	2,783	12 59	167	1,088	10 11	51	2,372	43 50	17,853	9,104	2,103	.....	6,173	45,228	33,075	6,080	3,625	.....	19,442	3,780	1,594	425	82,448	.....	150	1,012	.....	23,342	5,631	423,937	118,055	310,882	312,181	312,181	20
31	104	890	8 56	124	1,250	10 00	99	5,040	51 00	13,269	1,375	483	.....	30,530	64,634	33,788	6,360	550	32,090	37,630	400	141	2,520	13,039	2	.....	7,000	.....	25,600	34,818	533,796	46,800	503,036	517,450	517,450	21
32	2,033	20,003	13 92	1,859	29,425	15 53	1,162	109,802	94 40	563,484	41,935	23,351	7,533	70,610	811,000	377,332	679,855	23,231	6,780	39,967	31,645	17,926	106,785	83,505	5,746	48,410	35,630	124,930	211,006	78,287	3,532,234	747,169	2,105,065	2,033,420	2,033,420	22
33	243	2,205	8 96	328	1,603	4 74	63	2,912	46 22	14,465	8,460	965	.....	6,032	23,410	14,165	9,300	.....	1,800	58,961	1,150	630	.....	8,025	.....	.....	.....	.....	900	202,022	93,155	102,857	100,510	100,510	23	
34	675	8,040	11 91	320	3,727	9 55	289	15,217	52 65	69,597	20,590	1,383	.....	15,635	165,070	114,015	38,115	8,937	31,493	24,263	6,785	3,310	2,300	7,013	1,539	5,200	19,165	.....	55,417	32,975	810,655	236,156	544,499	529,423	529,423	24
35	65	919	14 13	117	627	5 33	23	900	39 13	3,663	1,889	706	.....	13,618	3,730	3,496	45	11,684	.....	.....	.....	.....	.....	18,321	.....	15	.....	1,300	5,851	83,120	23,120	57,031	60,870	60,870	25	
36	1,071	11,244	10 50	980	8,637	9 01	334	17,420	47 83	154,256	14,692	2,624	.....	35,821	157,356	262,033	14,590	4,432	196,941	25,566	24,770	2,642	.....	34,481	1,515	52,640	16,641	4,000	110,476	28,250	1,431,337	383,435	977,532	904,427	904,427	26
37	2,171	24,301	11 10	1,772	21,672	12 23	933	62,637	63 71	423,491	58,817	15,933	60	155	816,931	237,995	10,498	51,884	572,512	895,483	44,319	23,184	77,483	48,455	1,150	16,163	103,675	27,763	184,334	186,645	4,425,187	1,684,237	2,740,920	2,633,737	2,633,737	27
38	531	5,174	9 74	611	3,491	5 71	120	4,616	38 47	36,523	17,135	4,232	20	933	55,948	22,993	8,441	2,003	1,037	17,751	2,676	5,532	4,607	78,169	5,700	.....	7,685	.....	57,574	59,233	538,913	253,037	320,036	323,031	323,031	28
39	623	8,511	12 23	616	8,118	13 18	334	23,637	64 94	103,609	10,465	3,971	.....	15,619	128,119	82,460	300	6,063	86,190	76,130	6,175	175	40	6,445	.....	2,000	16,300	9,625	53,958	53,556	835,272	301,015	534,257	571,450	571,450	29
40	101	1,437	8 92	163	1,423	7 54	40	2,583	46 83	15,234	4,007	834	.....	17,837	17,456	18,575	120	775	210	5,456	640	109	.....	2,875	.....	.....	.....	4,547	123,041	52,433	76,573	84,038	84,038	30		
41	322	2,783	8 65	70	1,079	15 49	279	16,075	57 62	30,472	42,728	1,007	.....	200	244,930	24,210	3,865	128,844	21,124	656,466	8,005	38,939	20,610	13,085	683	74,300	13,430	3,500	65,277	26,391	1,751,758	174,300	1,577,458	1,549,537	1,549,537	31
42	733	8,533	10 90	233	3,035	15 63	243	12,990	53 45	122,102	6,760	1,875	550	24,835	114,120	35,835	1,130	390	81,230	.....	6,685	.....	.....	10,785	.....	22,100	24,812	13,300	80,803	300,932	1,021,217	3,000	503,017	572,044	572,044	32
43	719	7,573	10 54	632																																

SCHEDULE "B"—Abstract of Assessment of Real Property in the State of Washington, as Returned by the County Boards and Equalized by the State Board, 1895.

COUNTIES.	Total number of acres of land, exclusive of town and city lots	Total number of acres of improved land	Average value of land per acre, exclusive of improvements, as equalized by county board	VALUATION OF LANDS EXCLUSIVE OF IMPROVEMENTS.			VALUATION OF IMPROVEMENTS ON LANDS.				Aggregate valuation of lands, including improvements, as equalized by county board.....	Valuation of town or city lots, exclusive of improvements.		Valuation of improvements on town or city lots.		Aggregate valuation of town or city lots, including improvements, as equalized by county board	Aggregate valuation of all real property, including improvements, except railroad track.	
				As equalized by county board.	As equalized by state board.		As equalized by county board.		As equalized by state board.			As equalized by county board.	Total as equalized by state board.	As equalized by county board.	Total as equalized by state board.		As equalized by county board.	As equalized by state board.
					Average value per acre.	Total.	Average value per acre.	Total.	Average value per acre.	Total.								
Adams.....	672,690	84,979	\$1 60	\$1,072,934	\$1 50	\$1,009,035	\$0 83	\$70,783	\$2 00	\$169,958	\$1,143,739	\$55,037	\$48,864	\$32,928	\$50,916	\$87,955	\$1,231,724	\$1,258,773
Aotin.....	112,652	28,836	3 13	533,024	1 50	168,978	2 03	58,695	2 00	57,792	411,719	45,155	38,458	24,120	23,111	69,275	450,994	433,820
Chehalis	536,534	10,723	4 93	2,972,856	5 85	3,193,704	13 18	141,425	10 00	107,280	3,114,311	757,858	868,576	481,495	489,478	1,269,353	4,553,604	4,650,833
Clallam	181,653	4,801	7 66	1,332,411	5 35	971,844	29 47	93,256	6 00	23,806	1,490,697	864,898	783,122	98,950	102,919	968,578	2,454,575	1,853,001
Clarke	251,576	28,203	9 66+	2,423,415	9 66+	2,423,415	17 26	486,945	15 00	423,045	2,915,360	721,001	722,516	590,346	300,378	1,011,347	3,923,707	3,874,840
Columbia.....	281,794	134,461	5 82	1,640,158	5 10	1,457,149	1 65	222,277	3 00	403,383	1,862,435	211,485	200,816	507,318	293,708	518,603	2,331,233	2,349,031
Cowlitz	386,481	10,452	5 68	2,195,866	5 35	2,067,678	19 03	199,169	10 00	104,320	2,394,535	152,964	157,854	122,095	118,678	275,059	2,669,594	2,448,523
Douglas.....	780,824	70,491	93—	761,426	1 50	1,171,236	96	67,475	2 00	140,802	828,901	93,141	96,419	55,820	58,540	154,961	938,822	1,466,997
Franklin	338,922	479	62+	248,721	80	319,158	13 28	6,360	2 00	958	255,031	110,823	117,423	24,860	23,860	155,653	390,764	431,634
Garfield	253,835	104,420	2 81	718,675	2 45	620,818	1 13	117,870	2 00	203,840	831,545	57,195	55,541	100,260	93,103	157,455	950,090	931,612
Island	115,187	7,572	6 42	739,444	7 95	915,787	11 04	86,928	10 00	78,720	826,372	42,446	44,418	22,350	24,123	64,796	891,168	1,062,033
Jefferson	148,961	3,167	7 42	1,067,817	5 35	770,191	33 69	120,210	10 00	31,070	1,183,027	1,048,240	1,126,191	337,370	370,493	1,355,610	2,573,657	2,297,959
King	652,638	31,823	13 79	7,622,915	13 00	7,184,294	32 71	1,024,660	15 00	469,845	8,647,575	21,354,675	21,567,191	7,003,250	7,027,055	23,837,925	57,905,590	53,248,413
Kitsap	199,925	4,323	4 71	942,731	5 35	1,069,599	56 51	248,830	10 00	43,980	1,191,561	121,429	135,445	41,790	45,775	163,219	1,354,780	1,294,730
Kittitas	556,801	45,259	2 25	1,207,812	2 45	1,315,236	4 48	193,935	3 00	129,759	1,401,747	475,488	506,046	682,210	623,410	1,157,693	2,539,445	2,574,451
Klickitat.....	459,745	67,576	1 83	843,062	1 50	689,618	3 18	214,853	2 00	185,152	1,057,945	86,333	90,222	89,655	95,050	176,018	1,253,968	1,010,672
Lewis.....	552,447	29,637	5 53	3,055,722	5 35	2,955,591	8 04	233,710	10 00	296,570	3,324,482	246,735	393,808	125,890	232,976	572,125	3,636,557	3,878,945
Lincoln.....	993,715	271,210	2 87	2,862,760	2 45	2,446,832	1 13	306,310	2 00	542,420	3,169,070	241,604	232,592	331,020	317,835	572,624	3,741,694	3,559,220
Mason	360,659	2,337	3 61	1,193,949	5 35	1,769,026	27 42	65,634	10 00	23,370	1,259,033	94,522	84,422	83,945	82,744	178,467	1,437,590	1,330,562
Okanogan	76,251	2,225	1 37	104,623	1 50	114,392	13 13	29,213	2 00	4,450	133,841	105,639	105,779	43,271	43,706	148,910	232,751	238,827
Pacific	248,465	4,800	4 23	1,062,994	5 35	1,329,253	23 10	110,910	10 00	48,000	1,173,904	553,996	603,602	163,430	158,003	717,426	1,891,650	2,143,833
Pierce.....	518,541	18,978	11 21+	5,814,024	11 21+	5,814,024	59 61	1,131,235	15 00	284,670	6,945,259	18,242,184	17,133,595	5,570,860	5,449,820	23,812,934	50,758,253	43,682,109
San Juan.....	77,639	8,591	7 42	573,107	7 95	615,004	19 87	170,745	10 00	85,910	743,532	14,705	14,396	15,425	15,825	30,189	773,932	731,153
Skagit.....	313,092	31,590	8 42	2,636,410	7 95	2,489,081	7 97	251,065	10 00	315,000	2,887,475	545,163	647,000	348,950	363,460	834,143	3,781,618	3,814,541
Skamania.....	44,675	2,239	5 47	244,441	5 35	239,011	13 23	29,620	6 00	13,434	274,061	3,495	3,495	350	350	3,845	277,906	283,230
Snohomish.....	528,754	18,061	5 53	2,924,544	7 95	4,203,594	19 29	348,445	10 00	180,610	3,272,959	1,725,269	1,725,269	559,839	550,907	2,285,168	5,558,037	6,660,650
Spokane.....	824,274	150,317	4 06+	3,351,942	4 06+	3,351,942	3 05	458,635	3 00	450,951	3,810,577	9,372,221	8,875,318	4,459,400	4,380,022	13,831,621	17,642,193	17,033,233
Stevens	297,470	13,597	2 04	607,344	2 45	728,802	6 72	91,392	2 00	27,194	698,786	169,897	157,238	103,337	105,274	278,254	971,990	1,018,523
Thurston.....	269,945	8,519	5 88	2,170,677	5 35	1,979,206	23 51	200,815	10 00	85,190	2,376,992	1,565,690	1,824,335	507,855	518,016	2,073,545	4,450,537	4,403,747
Wahkiakum	103,633	3,114	3 81	595,035	5 35	554,544	40 84	127,177	6 00	18,684	522,212	17,213	18,303	29,100	23,235	46,813	568,525	619,733
Walla Walla	559,246	277,821	4 84	2,851,047	5 10	3,005,155	1 62	449,125	3 00	833,463	3,300,172	883,041	1,114,856	826,010	847,935	1,799,051	5,099,223	5,801,409
Whatecom.....	312,177	21,610	12 15	3,793,693	7 95	2,481,807	7 42	160,395	10 00	216,100	3,954,038	4,786,788	4,753,112	750,586	755,728	5,537,374	9,491,462	8,236,747
Whitman.....	1,023,083	633,523	4 93	5,094,953	5 10	5,217,723	85	540,232	3 00	1,915,569	5,635,185	717,037	702,096	936,785	896,500	1,653,872	7,289,057	8,731,833
Yakima	937,114	37,685	2 05	1,920,773	2 45	2,295,929	6 41	241,506	3 00	113,035	2,162,279	459,723	457,259	316,970	333,715	776,698	2,933,977	3,199,958
Totals.....	14,070,938	2,176,113	.....	\$66,896,860	.....	\$66,923,636	.....	\$8,308,847	.....	\$7,988,350	\$75,205,707	\$65,978,115	\$65,410,897	\$24,888,450	\$24,809,233	\$90,866,565	\$166,072,272	\$163,162,116

ABSTRACT OF ASSESSMENT OF RAILROAD TRACK AS EQUALIZED BY THE STATE BOARD, 1895.

COUNTIES.	NAME OF RAILROAD.	LENGTH OF TRACK, AS REPORTED BY COUNTY AUDITOR.				LENGTH OF TRACK, AS RETURNED BY COMPTON TO STATE AUDITOR.		FIRST CLASS.	SECOND CLASS.	THIRD CLASS.	FOURTH CLASS.	FIFTH CLASS.	LENGTH OF SIDE TRACK, AS RETURNED BY COMPTON TO STATE AUDITOR.		SIXTH CLASS.	Aggregate equalized valuation of railroad track.	Aggregate equalized valuation of railroad track, as returned by county board.
		Main track.		Side track.		Miles.	Feet.						Miles.	Feet.			
		Miles.	Feet.	Miles.	Feet.			Equalized rate per mile, \$4,525.	Equalized rate per mile, \$4,444.	Equalized rate per mile, \$2,612.	Equalized rate per mile, \$2,138.	Equalized rate per mile, \$541.			Equalized rate per mile, 40 per cent. of main track.		
Adams	Northern Pacific.....	58	1,302	3	956	57	1,701	\$276,579					3	956	\$6,139	\$324,224	\$351,465
	Oregon Railway & Navigation...	9	1,910		528	9	1,584		\$21,320					528	177		
Chehalis.....	Tacoma, Olympia & Gray's Har..	64	874	6	2,271	64	860		285,140				6	2,271	11,428	296,568	280,811
Clarke.....	Vancouver, Klickitat & Yakima, Portland & Puget Sound.....	10	2,640			10	2,640			\$27,437						34,799	25,263
		13	3,220			13	3,220					\$7,362					
Columbia.....	Oregon Railway & Navigation...	50	1,420	8	1,161	50	1,420		223,393				8	1,161	14,607	277,877	280,800
	Washington & Columbia River...	8	1,056	1	3,438	8	1,056		36,441				1	3,438	2,934		
Cowlitz.....	Northern Pacific.....	29	1,066	2	2,710	29	2,513	142,221					4	385	7,861	183,044	174,586
	Portland & Puget Sound.....	27	1,060		528	27	1,060					14,715		528	22		
	B. F. Brock (logging).....	2	4,540		1,584	2	4,540				\$6,114			1,584	256		
	Ostrander	3	2,010		2,177	3	2,010				7,227			2,177	352		
	Anchor Coal & Development.....	1				1					2,138						
	Castle Rock Coal.....	1				1					2,138						
Douglas.....	Great Northern.....	72	686	6	894	72	686	348,027					6	894	11,907	451,120	440,821
	Central Washington.....	19	2,963	2	2,039	19	2,963		86,929				2	2,039	4,257		
Franklin.....	Northern Pacific.....	46	940	10	1,275	46	940	222,809					10	1,275	19,766	373,886	369,395
	Oregon Railway & Navigation...	28	3,273	2	1,275	28	3,273		127,186				2	211	3,625		
Garfield.....	Oregon Railway & Navigation...	16	264	1	2,321	16	214		71,284				1	2,323	2,558	73,842	74,385
Jefferson.....	Port Townsend Southern.....	26	2,640		1,250	26	2,640			69,245				1,250	247	69,492	93,578
King	Columbia & Puget Sound.....	51	310	10		50	2,640			181,956			10		10,450	1,211,423	1,197,924
	Northern Pac. & Puget S'd Shore.	25	1,035	9	223	25	1,038		112,024				7	1,596	12,976		
	Seattle, Lake Shore & Eastern.....	64	2,500	20	885	64	2,352		286,393				20	885	35,838		
	Seattle & Montana.....	15	686	3	5,174	15	676		67,228				5	367	9,008		
	Great Northern.....	36	4,858	3	2,375	36	4,858	178,139					3	2,775	6,504		
	Green River & Northern.....	10	2,884	2	4,887	10	2,882		46,866				2	4,387	5,030		
	Seattle Belt Line.....	12	152	1	4,609	12	152		53,456				1	4,609	8,328		
	Northern Pacific.....	48	1,056	9	4,746	48	1,337	232,821					9	4,746	19,104		
Kittitas.....	Great Northern.....	51	4,593	4	3,226	51	4,593	250,272					4	3,226	8,599	675,980	665,751
	Northern Pacific.....	78	3,182	19	2,411	78	3,182	379,258					19	2,411	37,551		
Klickitat.....	Columbia Railway & Navigation,	3				3					6,414					6,414	7,140
Lewis	Northern Pacific.....	28	2,640	6	2,640	28	2,696	137,563					6	3,669	12,921	309,710	244,788
	Yakima & Pacific Coast.....	26	2,640	3	2,640	26	2,743		117,833				3	3,722	6,583		
	Tacoma, Olympia & Gray's Har..	4		1		3	5,227		17,731					4,384	1,475		
	Tacoma, Olym. & Chehalis Val...	2	5,000	2		2	5,000				6,300		2		1,710		
	Portland & Puget Sound.....	14				14						7,574					
Lincoln.....	Great Northern.....	63	2,918	4	285	63	2,799	306,532					4	285	7,824	606,576	870,277
	Northern Pacific.....	16	3,273	5	4,925	16	3,273	80,191					5	4,925	11,450		
	Seattle, Lake Shore & Eastern.....	21	4,752		2,790	21	4,752		97,323					2,791	939		
	Central Washington.....	66	580	4	4,210	66	580		293,792				4	4,210	8,525		
Mason.....	Washington Southern.....	13	2,640	1	2,475	13	2,640				28,863		1	2,475	1,256	105,162	106,518
	Puget Sound & Gray's Harbor...	23		2	3,000	23					49,174		2	3,000	2,196		
	Shelton Southwestern.....	9	1,920			9	1,920				20,019						
	Northern Pacific.....		4,342				4,342		3,654								
Okanogan....	Great Northern.....	17	3,696	3	482	17	3,696	85,402					3	482	5,966	91,368	76,980
Pacific.....	United Railroads of Washing-	29	340	4	3,584	30	554		133,786				3	2,583	6,200	174,194	191,479
	ton, Yakima & Pac. Coast Br...	16				16					34,208						
	Ilwaco Railway & Navigation....																
Pierce.....	Northern Pacific.....	54		44	429	54		260,550					44	525	85,112	730,858	610,652
	Tacoma, Orting & Southeastern...	7	3,396	4	495	7	3,396		33,966				4	495	7,275		
	Portland & Puget Sound.....	6	2,112			6	2,112					3,462					
	Tacoma & Lake City.....	10	4,765			10	4,765		48,451								
	Northern Pac. & Puget S'd Shore,	5	3,600		3,488	5	3,600		25,250					3,488	1,173		
	United Railroads of Washing-																
	ton, T. O. & G. H. Branch.....	15	4,689		4,979	15	4,689		70,606					4,979	1,676		
	Northern Pacific & Cascade--																
	Wilkeson & Carbonado Br'ch.	9	2,229	2	1,064	9	2,229		41,872				2	1,064	3,912		
	Burnett Branch.....	3	3,784	1	4,176	3	3,784		16,517				1	4,176	3,182		
	Crocker Branch.....	5	1,519		4,040	5	1,519		23,498					4,040	1,359		
	Tacoma, L. P. & Col. River.....	11	925			11	925			29,200							
	Tacoma & Eastern.....	5	2,640			5	2,640			14,372							
	Northern Pacific.....	13	1,964			13	1,964		59,425								
Skagit.....	Seattle & Montana.....	19		2	1,154	19			84,436				2	1,154	3,942	490,544	470,175
	Seattle, Lake Shore & Eastern...	28	3,696	2	2,886	28	3,696		127,543				2	2,886	4,525		
	Seattle & Northern.....	34		2		34			151,096				2		3,554		
	Fairhaven & Southern.....	6	400			6	400		27,000				1	1,839	2,306		
	Fairhaven & Southern, Branch...	12	3,560			12	3,560		56,324								
	Fairhaven & Southern, Coal Br...	3	3,928	1	176	3	3,928		16,668				1	176	1,836		
	Wm. Knight & Co. (logging)....	3				3					6,414						
	Unknown.....	2	1,320			2	1,320										

	Fairhaven & Southern.....	6	400			6	400		27,000				1	1,839	2,396	490,544	470,175
	Fairhaven & Southern, Branch...	12	3,560			12	3,560		56,324				1	176	1,836		
	Fairhaven & Southern, Coal Br...	3	3,928	1	170	3	3,928		16,608								
	Wm. Knight & Co. (logging).....	3				3											
	Unknown.....	2	1,320			2	1,320				6,414						
											4,810						
Skamania.....	Oregon Ry. & Nav., Cascade Br...	3				3					6,414					6,414	3,900
Snohomish...	Seattle & Montana.....	44	1,955	2	2,160	44	1,954		197,180				2	2,160	4,291		
	Great Northern.....	40	2,006	3	1,478	40	2,006	191,833					3	1,478	6,330	845,498	747,950
	Everett & Monte Cristo.....	53	4,171	3	2,960	53	4,171		239,043				3	2,960	6,327		
	Seattle, Lake Shore & Eastern.....	42	3,168	5	1,410	42	1,779		188,145				5	1,410	9,359		
Spokane.....	Northern Pacific.....	48	4,350	10	637	48	4,330	235,557					8	4,447	17,065		
	Central Washington.....	23	3,445	1	4,157	23	3,485		105,145				1	4,137	3,168		
	Spokane & Palouse.....	25	277	1	2,090	25	277		111,333				1	2,080	2,477		
	Seattle, Lake Shore & Eastern.....	25	1,637	1	387	25	817		125,119				1	887	1,907	1,274,751	1,163,705
	Spokane & Northern.....	31	3,614	2	4,280	31	3,988		141,120				3	3,460	6,495		
	Oregon Railway & Navigation...	44	2,065	3	1,511	44	2,660		197,774				3	1,531	5,846		
	Great Northern.....	60	846	8	2,638	60	846	230,273					8	2,638	16,404		
	Union Depot.....	2	3,120	1	2,640	2	3,120		11,514				2		3,554		
					2,640												
Stevens.....	Spokane Falls & Northern.....	103	4,460	4	1,668	103	4,460		483,706				4	1,668	7,669	563,699	513,627
	Great Northern.....	14	3,749		3,687	14	3,749	70,976						3,687	1,348		
Thurston.....	Northern Pacific.....	24	1,848	4	3,173	24	1,848	117,483					4	3,173	8,879		
	United Railroads of Washington,	41	2,640	4	4,196	41	2,640		181,426				4	4,196	8,520	403,455	351,441
	Puget Sound & Chehalis Valley..	4				4				8,552							
	Port Townsend Southern.....	15	2,640		2,640	15	2,640		68,882						2,640	883	
	Portland & Puget Sound.....	20				20					10,820						
Walla Walla,	Washington & Columbia River...	69	2,640	8	4,495	69	2,640		397,738				8	4,495	15,729		
	Washington & Columbia River,																
	Pleasant View Branch.....	19	3,696			19	3,696		87,547							938,196	905,128
	Oregon Railway & Navigation...	74	4,646	10	4,224	74	4,646		332,766				10	4,280	19,210		
	Oregon Ry. & Nav. (nar. gauge)...	13	2,112			13	2,080			28,636							
	Northern Pacific.....	11	4,754	1	4,197	11	5,121		53,194				1	4,750	3,376		
Whatecom.....	Bellingham Bay & British Col....	23	839	2	3,265	23	792		102,878				2	2,956	4,549		
	Bellingham Bay & Eastern.....	2	2,640	1		2	2,640			5,345				5,174	838	407,001	413,941
	Fairhaven & Southern.....	34	2,904	5	2,323	34	3,460		154,003				4	4,987	8,786		
	Seattle, Lake Shore & Eastern.....	29			5,016	29			128,876					5,114	1,721		
Whitman.....	Oregon Railway & Navigation...	194	4,752	13	789	194	4,752		866,135				13	737	23,349	1,269,423	1,741,648
	Northern Pacific.....	85	2,112	11	4,203	85	1,466		378,974				11	4,213	20,965		
Yakima.....	Northern Pacific.....	99	3,168	9	2,991	99	3,168	480,570					9	2,991	18,463	499,033	546,092
		2,850	962	359	3,951	2,852	4,590	\$4,230,061	\$7,429,967	\$272,210	\$222,766	\$43,933	360	369	\$649,614	\$12,918,551	\$12,918,220

SUMMARY.

CLASS.	LENGTH OF MAIN TRACK.		Aggregate valuation of track mileage, as equalized by state board.	LENGTH OF SIDE TRACK.		Aggregate valuation of side track mileage, as equalized by state board.	Aggregate value of main line, side track and rolling stock.
	Miles.	Feet.		Miles.	Feet.		
First class	889	701	\$4,290,061	160	2,728	\$309,793	\$4,599,854
Second class.....	1,674	822	7,439,967	181	2,573	322,494	7,762,461
Third class.....	104	925	272,210	10	1,250	10,697	282,907
Fourth class.....	104	1,030	222,766	7	3,850	6,608	229,374
Fifth class.....	81	1,112	45,933		528	22	43,955
Aggregate valuation of rolling stock and all railroad personal property, as equalized by state board.....							2,357,103
Totals.....	2,852	4,590	\$12,268,937	360	369	\$649,614	\$15,275,654

SCHEDULE "D."

ABSTRACT SHOWING total amount of Real and Personal Property and Railroad Tracks in the State of Washington, as Equalized by the County and State Boards of Equalization, also showing amount of State Tax and State School Tax to be raised by each County for the year 1895.

COUNTIES.	Total value real property.		Total value personal property.		Total value railroad tracks.		Total value of real and personal property, including railroad tracks.		Total amount of state tax to be paid by each county.....	Total amount of state school tax to be paid by each county.....	
	As equalized by county board.	As equalized by state board.	As equalized by county board.	As equalized by state board.	As equalized by county board.	As equalized by state board.	As equalized by county board.	As equalized by state board.			
Adams.....	\$1,231,724	\$1,233,773	\$366,423	\$368,855	\$351,465	\$324,224	\$1,949,612	\$1,951,832	\$5,856	\$6,181	1
Asotin.....	450,994	233,339	165,426	110,199	.....	.....	586,420	398,538	1,196	1,262	2
Chehalis.....	4,533,664	4,539,338	670,873	672,663	230,811	236,568	5,635,348	5,628,569	16,886	17,824	3
Callam.....	2,434,575	1,550,691	139,468	139,665	.....	.....	2,594,043	2,025,746	6,977	6,415	4
Clarke.....	3,926,707	3,874,349	510,169	539,429	25,263	34,799	4,471,139	4,449,577	12,846	14,068	5
Columbia.....	2,331,233	2,340,661	645,290	656,401	290,800	277,377	3,307,323	3,276,829	9,821	10,307	6
Cowlitz.....	2,663,594	2,448,525	332,324	347,390	174,586	183,044	3,170,504	2,978,959	8,337	9,434	7
Douglas.....	953,862	1,466,997	421,407	492,386	440,821	451,120	1,816,090	2,320,503	6,961	7,849	8
Franklin.....	399,764	461,384	151,234	195,028	369,395	373,386	911,413	1,029,798	3,083	3,261	9
Garfield.....	989,000	981,302	271,069	252,589	74,385	75,812	1,534,454	1,337,733	4,013	4,236	10
Island.....	891,168	1,062,908	171,660	164,223	.....	.....	1,062,834	1,227,221	3,682	3,886	11
Jefferson.....	2,573,637	2,297,950	357,010	534,812	93,578	69,492	3,024,225	2,722,254	8,167	8,619	12
King.....	37,005,500	26,248,415	4,826,100	4,800,777	1,197,924	1,211,423	49,029,524	42,260,615	126,782	132,825	13
Kitsap.....	1,634,750	1,294,709	393,873	395,595	.....	.....	1,748,653	1,690,394	5,071	5,353	14
Kittitas.....	2,559,445	2,574,451	818,230	865,689	665,731	675,980	4,043,432	4,066,120	12,168	12,844	15
Klickitat.....	1,233,963	1,010,072	439,731	428,353	7,140	6,414	1,680,534	1,444,839	4,534	4,575	16
Lewis.....	3,696,557	3,878,945	391,045	398,004	244,788	309,710	4,332,900	4,586,659	13,760	14,524	17
Lincoln.....	3,741,634	3,539,229	890,660	892,308	870,277	806,576	5,502,631	5,238,110	15,714	16,587	18
Mason.....	1,437,500	1,369,562	122,020	113,108	106,518	105,162	1,666,038	2,177,832	6,533	6,896	19
Okanogan.....	252,751	268,327	310,952	302,181	76,980	91,368	670,683	661,876	1,986	2,096	20
Pacific.....	1,891,300	2,143,893	306,996	317,452	191,479	174,194	2,389,805	2,635,539	7,907	8,346	21
Pierce.....	30,753,253	23,682,109	3,105,066	3,086,443	610,652	730,858	34,473,971	32,499,410	97,498	102,915	22
San Juan.....	773,982	731,135	102,937	100,516	.....	.....	876,919	831,651	2,495	2,634	23
Skagit.....	3,781,618	3,814,541	544,499	529,432	470,175	490,544	4,796,292	4,834,517	14,504	15,310	24
Skamania.....	277,006	256,290	57,981	60,879	3,900	6,414	339,787	323,583	970	1,024	25
Snohomish.....	5,558,097	6,660,380	977,862	964,427	747,950	845,498	7,283,909	8,470,305	25,411	26,823	26
Spokane.....	17,642,198	17,058,233	2,740,920	2,669,757	1,158,705	1,274,751	21,541,823	21,002,741	63,003	66,508	27
Stevens.....	971,990	1,018,523	329,906	326,331	513,627	563,699	1,814,923	1,908,553	5,726	6,044	28
Thurston.....	4,450,537	4,406,747	564,257	571,450	354,441	408,455	5,369,235	5,386,652	16,160	17,058	29
Wahkiakum.....	563,525	619,766	76,575	84,308	.....	.....	645,100	704,074	2,112	2,229	30
Walla Walla.....	5,009,223	5,901,409	1,577,458	1,548,587	905,123	938,196	7,491,809	8,288,192	24,865	26,246	31
Whatcom.....	9,491,462	8,206,747	568,217	572,644	413,941	407,001	10,473,620	9,186,392	27,559	29,090	32
Whitman.....	7,289,057	8,731,888	2,205,070	2,266,779	1,741,648	1,239,423	11,236,375	12,288,090	36,964	38,912	33
Yakima.....	2,938,977	3,199,958	635,813	671,660	546,092	499,033	4,120,582	4,870,651	13,112	13,840	34
Totals.....	\$166,072,272	\$165,132,116	\$26,138,153	\$26,139,710	\$12,918,220	\$12,918,551	\$205,128,645	\$204,190,377	\$612,570	\$616,606	